

City of Reading CSC
815 Washington Street
Reading, PA 19601-3690

CITY AND SCHOOL DISTRICT OF READING
**2012 BUSINESS
PRIVILEGE TAX**



Phone: 1-877-727-3234
TDD: (610) 655-8442
Fax: (610) 655-6242
E-mail: csc@readingpa.org

Address Service Requested

License Number

	SERVICE	COMMISSIONS	RENTALS	WHOLESALE	RETAIL	TOTALS
1 Gross Volume of Business, Prior Year (Use dollars only)						
2 TAX RATE	0.00225	0.00225	0.00225	0.001	0.0015	Not Applicable
3 Amount of Tax - Line 2 times Line 1						
4 Total During Flat Rate Period, April 16 - June 15						
A. 2% Discount if paid by April 15; Subtract from Line 4						
5 B. 10% Penalty if paid after June 15; Add to Line 4						
C. 1% Interest Per Month after June 15; Add to Line 4						
6 Total Amount Due (Checks Payable to "City of Reading")						

Category Type:

Make Checks Payable to City of Reading

I declare under the penalties of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Addresses of Rental Units:
(use additional sheets if necessary)

Gross Receipt

Owner's Name (Type or Print)

1. _____
2. _____
3. _____
4. _____
5. _____

Name of Person Preparing Form (Type or Print) Title

Authorized Signature Date

Mail Forms to:
City of Reading CSC
815 Washington St
Reading, PA 19601-3690

RATE OF TAX:

\$1.00 per thousand of gross volume of business for **Wholesale**.

\$1.50 per thousand of gross volume of business for **Retail**.

\$2.25 per thousand of gross volume of business for **Service**.

\$2.25 per thousand of gross volume of business for **Commission**.

\$2.25 per thousand of gross volume of business for **Rentals**.

- (1) Every person subject to the payment of the tax hereby imposed who has commenced his business prior to the full calendar year prior to the tax year shall compute his annual estimated gross volume of business upon the actual gross amount of business transacted by him during said immediately preceding calendar year.
- (2) Every person subject to the payment of the tax hereby imposed who has commenced or who commences his business before the beginning of the tax year but after the beginning of the full calendar year prior to the tax year, shall compute his estimated annual gross volume of business for the tax year upon the gross volume of business transacted by him during prior calendar year, taking the monthly average during said period and multiplying the same by twelve (12). In the event that he shall be in business fewer than 90 days in the calendar year, he shall be permitted to use sufficient days in calendar year in which the tax year begins to equal 90 successive days after commencement of business, to take a monthly average thereon and to multiply the average by twelve (12).

Every person subject to the payment of the tax hereby imposed who has commenced or who commences his business subsequent to the beginning of the tax year, if there shall be less than three (3) months from the commencement of his business to the end of the tax year, shall compute his annual gross volume of business upon the actual gross amount of business transacted by him during the tax year; if there shall be more than three (3) months from the commencement of his business to the end of the tax year, he shall compute his estimated gross volume of business for such tax year upon the gross volume of business transacted by him during the period from the commencement of his business to the end of the tax year, taking the monthly average during the first three (3) months of business and multiplying the same by the number of months from the commencement of business to the end of the tax year.

Every person subject to the payment of the tax hereby imposed who engages in a business temporary, seasonal or itinerant by nature shall compute his estimated gross amount of business to be transacted by him for the period said person engages in such temporary, seasonal or itinerant business within the City by a method to be determined by Business Tax Administrator.

PENALTIES of 10% plus 1% per month will be charged on payments received after June 15 or 221 days of commencement of business.

If the total gross receipts reported on your Business Privilege Tax return is not the same as the total gross receipts reported on your Federal Income Tax return, attach an explanation of the difference to this return.

4* April 16 to June 15 or after 160 days of commencement of business.

5A* February 15 to April 15 or between 100 to 160 days of commencement of business.

5B & C* After June 15 or 221 days of commencement of business.

If you have moved your business from one municipality to another during the tax year, you may have incurred an additional tax liability to that municipality.

ITINERANT CONTRACTORS (JOB SITE BUSINESS):

If no work is performed during the tax year, please file a zero tax form for the year.

We will be happy to answer any questions you may have regarding the record keeping required, the tax calculation or the return itself either in person at the Citizen Service Center at City Hall, or

Phone: 1-877-727-3234; Fax: (610) 655-6242; TDD: (610) 655-6442

E-mail: csc@readingpa.org

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund, and collection of local taxes by calling the Citizen Service Center at 1-877-727-3234, during the hours of 8:00 a.m. to 4:00 p.m., Monday to Friday.